

TAXPAYER REMEDIES

THE PROTEST PERIOD FOR REAL PROPERTY IS BETWEEN MAY 2nd AND JUNE 1st, 2016

1) If you disagree with the value or classification reported on your 2015 or 2016 Notice of Value, which reports the change in your property's value from the prior year; the month of May is your opportunity to appeal this new value and/or classification.

- To preserve your right to appeal, your protest must be postmarked, e-mailed, faxed or delivered in person on or before June 1, 2016, to the assessor's office in the county where your property is located.
- The Assessor is required by law to hear all objections by June 1, 2016.
- The Assessor must render a decision on a timely filed protest in writing by June 30th, 2016. This decision is reported on a Notice of Determination (NOD).
- Any appeals made outside the official protest period must be done through the Abatement process.

Personal property protests follow the same guidelines as above, but with different filing dates.

The Personal Property protest period is only 15 days long - between **June 15th and June 30th, 2016**.

2) If you disagree with the Assessor's determination:

- You can appeal to the County Board of Equalization (County Commissioners) by July 15th for Real Property, and July 21st, 2016 for Personal Property.
- The County Board of Equalization will conduct hearings during July and must conclude such hearings by August 5th.
- The County Board of Equalization must notify you in writing of its decision no later than August 12th, 2016.

3) If you disagree with the County Board of Equalization's decision:

You can appeal to the State Board of Assessment Appeals, District Court, or you may choose Arbitration. However, you must file proper notice within 30 days of the County Board of Equalization's decision to further your appeal.

If you are dissatisfied with the State Board of Assessment Appeals' decision:

You can appeal to the Court of Appeals.

2015 ABSTRACT OF ASSESSMENT AND SUMMARY OF TAX LEVIES



- view from the Tree Haus subdivision, looking east -

ROUTT COUNTY COLORADO

Produced by the Assessor and approved by:
The County Board of Equalization
Division of Property Taxation
State Board of Equalization

Gary Peterson
County Assessor

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GENERAL INFORMATION

The duty of the Assessor is to discover, list, classify and value all taxable property in the County according to Colorado statutes so that property taxes are distributed equitably in accordance with the *actual* value of property each taxpayer owns. The Assessor's Office revalues all property every odd year. Value determinations are subject to an annual audit ordered by the General Assembly. If the Assessor does not comply with the Colorado State Constitution, Article X, Section 3 in correctly determining *actual* value for each Class of property, the State Board of Equalization shall order a reappraisal; performed at the expense of the County. In addition to the expense of the reappraisal, excess payments made by the State to the school districts must be repaid plus interest.

2016 Notice of Value

Colorado law requires a two-year assessment cycle for all taxable real property. For tax years 2015 and 2016, the county assessor is required by law to appraise all real property as of a June 30, 2014 level of value. 2016 is the second year of this cycle, with actual taxes coming due in 2017. Notices of Valuation (NOV) were sent to all real property owners on May 1, 2015 for the biennial reassessment. 2016 is an intervening (non-reappraisal) year, so only those properties experiencing a material change sometime in 2015 - such as new construction, re-platting, demolition or reclassification, or a discovery that a property is not being assessed at its correct level of value - will receive a NOV on May 1, 2016. This new 2016 actual value reflects *market* value as of June 30, 2014 as determined from analysis of market activity and market conditions that occurred since July 1, 2012 up to the **valuation date of June 30, 2014**. From May 2nd through June 1st of 2016, owners of real property may protest the value or the classification established by the assessor. Current market conditions, sales activity & private fee-appraisals occurring after the effective appraisal date of June 30th, 2014 cannot be considered in a filed protest. The month-long protest period provides an opportunity for taxpayers to inform the assessor of errors in classification, property description, or other discrepancies that may result in a reduction in value or a change in classification. All taxable personal property owners will be sent a Notice of Value no later than June 15th, 2016. The personal property protest period is only 15 days; from June 15th to June 30th, 2016.

THE ASSESSOR DOES NOT DETERMINE TAX LEVIES.

County tax is levied by the Board of Commissioners. School tax is levied by the District School Board. City and Town tax is levied by City and Town Officials. Special District tax is levied by District Directors. After levies are certified in December, the Assessor applies these levies to each property schedule in order to deliver the tax roll to the County Treasurer for collection according to law.

ASSESSMENT RATIOS

Residential Properties pay taxes on 7.96% of estimated *market* or *actual* value. All other property types pay tax on 29% of estimated *actual* value; Natural Resource production accounts excepted.

PERSONAL PROPERTY REQUIREMENT

Colorado law requires owners of personal property used in an income producing endeavor and owners of producing natural resources to file a Declaration Schedule with the County Assessor each year by April 15.

PROPERTY OWNER'S RESPONSIBILITY

All property, except that specifically exempted by law, is subject to taxation. It is the **responsibility of the owner** to see that their property is listed correctly on the Assessor's roll.

TIME TO PAY TAXES:

2015 Taxes are payable in 2016.
First Half Due February 29th, 2016.
Second Half Due June 15th, 2016.
No penalty if paid in full by April 30th, 2016.

Assessed Value x Mill Levy = Taxes Due

ROUTT COUNTY ELECTED OFFICIALS 2016

Commissioners

Tim Corrigan, District I
Doug Monger, District II
Cari Hermacinski, District III (chair)

Assessor

Gary Peterson

Clerk & Recorder

Kim Bonner

Coroner

Rob Ryg

Sheriff

Garrett Wiggins

Surveyor

Tom Effinger

Treasurer & Public Trustee

Brita Horn

